
Sherwood Forest Hospitals NHS Foundation Trust

Annual Audit Letter

Year ended 31 March 2019

Government &
Public Sector





The Council of Governors
Sherwood Forest Hospitals NHS
Foundation Trust,
King's Mills Hospital,
Mansfield Road,
Sutton in Ashfield,
Nottinghamshire,
NG17 4JL.

June 2019

Report to the Council of Governors

Dear Ladies and Gentlemen,

We are pleased to present our Annual Audit Letter summarising the results of our audit for the year ended 31 March 2019. We look forward to presenting it to the Council of Governors of Sherwood Forest Hospitals on 13 August 2019.

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

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1. Introduction

The purpose of this document

This letter provides the Council of Governors of Sherwood Forest Hospitals NHS Foundation Trust (“the Trust”) with a high level summary of the results of our audit for the year ended 31 March 2019, in a form that is accessible for you and other interested stakeholders.

We have already reported the detailed findings from our audit work to the Audit Committee in the following reports:

- audit opinion on the financial statements for the year ended 31 March 2019;
- report to those charged with governance (ISA (UK) 260);
- limited assurance opinion on the Trust’s Quality Report for the year ended 31 March 2019; and
- the ‘Governors’ Report’ (long form report) setting out the findings arising from our work on the Quality Report for the year ended 31 March 2019.

Scope of work

We performed our audit in accordance with the International Standards on Auditing (UK) (“ISAs (UK)”) and the Comptroller and Auditor General’s Code of Audit Practice (“the Code”), which was issued in April 2015. Our reports and audit letter are prepared in accordance with ISAs (UK), the Code, all associated Audit Guidance Notes issued by the National Audit Office, and relevant requirements of the NHS Act 2006.

The Board of Directors is responsible for preparing and publishing the Trust’s financial statements, including the Annual Governance Statement. The Board of Directors is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the use of the Trust’s resources.

As auditors we need to:

- form an opinion on the financial statements;
- review the Trust’s Annual Governance Statement;
- form a conclusion on the arrangements in place to secure economy, efficiency and effectiveness in the use of the Trust’s resources; and
- perform procedures on the Trust’s Quality Report, including:
 - provide an opinion on the content of the Trust’s Quality Report and the consistency of the document with a number of information sources specified by NHS Improvement.
 - provide an opinion on two performance indicators included within the Trust’s Quality Report as specified by NHS Improvement; and
 - provide a summary of findings arising from our work on one performance indicator selected by the Governors.

We carried out our audit work in line with our 2018/19 Audit Plan that we issued in January 2019.

2. Audit findings

Financial statements

We completed our audit work over the financial statements during May 2019 and issued an unqualified audit opinion on the financial statements on 29 May, with the inclusion of a material uncertainty paragraph relating to going concern. The Directors included additional disclosures within the Performance report and note 1.1.2 of the financial statements in respect of going concern, reflecting the Trust's ongoing reliance on loans in order to meet its liabilities. This position is similar to a number of other NHS trusts where large deficits mean drawing on cash loans.

We identified a number of misstatements for reporting to the Audit Committee as part of our audit, and these are set out in Appendix 1 of this report. We also raised a control recommendation, which is summarised in Appendix 2.

We are also required to disclose, either in our auditor's report on the financial statements or in this letter, 'enhanced auditor reporting' information about the scope of our work. This was included in our auditor's report.

The following key accounting issues were reported to the Audit Committee before the financial statements were approved:

Accounting for Depreciation

During 2019, the Trust commissioned the Valuation Office Agency (VOA) to perform a desktop assessment of remaining expected economic lives of capital equipment held on the Trusts fixed asset register. The purpose of this review was to ensure that assets were allocated a realistic life that reflects the actual economic lives currently being obtained from equipment. In itself re-assessing estimates is an appropriate activity to be undertaken on a regular basis.

The VOA found that 'In general the asset lives attributed to medical equipment is set at about the right level, but perhaps too short for the plant and equipment category'. The Trust decided to use the remaining expected economic lives provided by the VOA and revise the remaining lives of assets on its fixed asset register from the start of the year.

To account for the changes in useful lives, the Trust changed the net book value of each relevant asset to the value that it would have been, if the asset had always been given the new useful life from the date it was capitalised. This process was applied to assets with a nil net book value, assets that had a shortening of useful life and assets whose useful life increased as a result of the VOA report. Postings made by the Trust's fixed asset software (RAM) reduced the depreciation charged in the current year to account for this. Assets were then depreciated over the course of the year by their new useful life with a charge in the year to depreciation.

The impact of this treatment had the following impact on plant and machinery depreciation in the year compared to the prior year:

	2018/19 value	2019/20 value
Depreciation charged during the year (Income Statement)	£(66)k	£2,500k

We disagreed with the Trust's position for two reasons:

Retrospective application - The useful lives of assets was an estimate that was made on the basis of available knowledge and information at the time of each assets capitalisation. Retrospective adjustment can only occur when an error has been made by management. For the aforementioned reason, this was not an error. IAS8 (Accounting policies, accounting estimates and errors) states that 'an entity should recognise the effect of a change in accounting estimate prospectively (that is, from the date of change)'.

Accounting – The Trust should not have retrospectively accounted for this change in estimate. But, had the Trust been able to prove this was an error and therefore allowed to retrospectively adjust, then the accounting applied by the Trust would also have been wrong. If a retrospective estimate is an error, then it should be accounted for as a prior period adjustment through reserves and only where the value is material. There should be no impact on the current year statement of comprehensive income, which was the accounting applied by the Trust.

By accounting for this change in estimate retrospectively the Trust had incorrectly reinstated the net book value for items which were fully depreciated as at 31 March 2018. The impact of this will continue to filter through into future year's depreciation charges until those assets once again become fully depreciated. Additionally, the depreciation charge in 2018/19 had been incorrectly reduced by £2.045 million. We raised this as an audit adjustment.

Private Finance Initiative (PFI) Accounting - Lifecycle Replacement Costs

As part of the updated accounting approach to PFI that was undertaken for the first time last year, the Trust has started accounted for lifecycle events. The Trust has not been able to obtain information from the PFI provider on whether such events have been capital or revenue in nature.

In the prior period, the Trust assumed all lifecycle events were revenue and so expensed to the Statement of Comprehensive Income a total, of £0.713 million. In 2018/19, the Trust changed its assumption and capitalised all lifecycle events of £1.319 million. Although discussions had been held with the PFI provider and more information has been promised for 2019/20, at the time of our audit, additional information had not been received on whether the lifecycle costs should be capital or revenue in nature.

The change in approach, to recognise the expense as capital, reduced operating expenditure by £1.319 million in the year. We raised an adjustment for this, as given the lack of supporting evidence available at present it would have been more prudent to recognise this as revenue expenditure. The Trust's management and Audit Committee decided not to adjust the accounts for this.

Valuation of Land and Buildings

For non-specialised buildings, the valuation is based on market value. The Trust's valuer apportioned the market value between the residual amount (the land) and the depreciable amount (the buildings) and estimated a remaining life for the buildings.

For specialised properties, where a valuation based on market values is not appropriate, the value was based on depreciated replacement cost. This is the current cost of replacing an asset with its modern equivalent, were you to build it again now, less deductions for physical deterioration and obsolescence. The net replacement cost figures estimated by the Trust's valuer (the District Valuer, or DV) include VAT and professional fees, but exclude finance charges. This is in accordance with HM Treasury requirements and reflects the fact that the Trust cannot reclaim VAT.

The valuation of assets involves judgement. We used our own expert valuer to assess the work of the Trust's valuer. We reviewed the classification of assets as either specialised or non-specialised, and agreed that the correct classification had been used. We also:

- Tested the underlying data (upon which the valuation was based) back to appropriate support, we also understood any differences that had occurred since the prior year;
- Assessed that the key assumptions used by the District Valuer in arriving at their valuation were reasonable and agreed they were;
- Agreed the valuations of land and buildings to information provided directly by the District Valuer;
- Analysed the mechanics behind the calculation of the revaluation; and
- Checked that the revaluations of individual land and buildings were accounted for in line with the relevant accounting standards.

As part of our work, we identified that the impairment in the draft accounts was incorrect. A £3.285 million adjustment was required as the value of assets in the fixed asset register was not correctly impaired down to the value in the District Valuers report. This was because one asset can have multiple lines within the fixed asset register. When comparing the value of an asset in the fixed asset register to the District Valuers report, not all elements of an asset in the register were taken into account, meaning that the impairment booked was less than what it was required to be. Management did adjust for the £3.285m difference.

Provider Sustainability Fund (PSF)

The majority of foundation trusts agreed a financial control total at the start of the year with NHS Improvement. The Trust agreed a deficit plan of £46.4 million which it achieved. As a result, the Trust recognised £18.9 million of PSF money in 'Other Operating Income' (£11.3m core funding, £7.6m incentive PSF).

Value for Money

Under the Code of Audit Practice, we must satisfy ourselves, by examination of the financial statements and otherwise, that the Trust made proper arrangements for securing economy, efficiency and effectiveness in its use of its resources. As part of our audit we are required to conclude on whether the Trust had in place, for the year ended 31 March 2019, proper arrangements to secure economy, efficiency and effectiveness in its use resources.

We issued adverse conclusion on 29 May 2019 in respect of Value for Money.

Basis for qualified opinion and Key Audit Matter

The Trust's outturn position for 2018/19 is a deficit from continuing operations excluding the impact of impairment in 2018/19 of £26.8 million. The Trust is forecasting a deficit of £41.5m, exclusive of Provider Sustainability Fund (PSF), Financial Recovery Fund (FRF) and Marginal Rate Emergency Tariff (MRET) income. The total value of PSF, FRF and MRET funding available to the Trust is £26.7 million. The Trust has been reliant on external cash support from the Department of Health and Social Care on a rolling monthly basis throughout 2018/19 and, based on its financial plan for 2019/20, significant external financial support will be required for the foreseeable future. The 2019/20 plan assumes £14.9 million in revenue loan support and £2.7m in capital loans will be required. These issues are evidence of weaknesses in proper arrangements for planning finances effectively to support the sustainable deployment of resources to deliver the Trust's strategic priorities.

The Trust was subject to a Section 111 license condition, which requires it to ensure that sufficient and effective management and clinical leadership capacity and capability is in place, for the period until 28 January 2019. This provides evidence of weaknesses in leadership which may impact on the Trust's ability to achieve its strategic objectives.

As a result of these matters, we conclude that Sherwood Forest Hospitals NHS Foundation Trust has not put in place proper arrangements for securing economy, efficiency and effectiveness in the use of its resources for the year ended 31 March 2019."

Annual Governance Statement

The aim of the Annual Governance Statement ("AGS") is to give a sense of how successfully the Trust has coped with the challenges it faced, drawing on evidence on governance, risk management and controls. We reviewed the AGS and considered whether it complied with relevant guidance and whether it was misleading or inconsistent with what we know about the Trust.

We found no areas of concern to report in this context.

Quality Report

We were required by NHS Improvement to review the content of the 2018/19 Quality Report, test three performance indicators and produce two reports:

- **Limited assurance report:** This report is a formal document that requires us to conclude whether anything has come to our attention that would lead us to believe that:
 - The Quality Report does not incorporate the matters required to be reported on as specified in the FT ARM and the "Detailed requirements for quality reports 2018/19";
 - The Quality Report is not consistent in all material aspects with source documents specified by NHS Improvement; and
 - The specified indicators have not been prepared in all material respects in accordance with the criteria set out in the FT ARM and the "Detailed requirements for external assurance for quality reports 2018/19".

As a result of our work, we are able to provide an unqualified limited assurance report in respect of the content of the Quality Report. We were also able to provide an unqualified limited assurance report in respect of the consistency of the Quality Report with the 'Detailed requirements for quality reports 2018/19'.

However as a result of our work, our limited assurance report in respect of the mandated performance indicators was qualified as follows.

Basis for Disclaimer Conclusion - Percentage of patients with a total time in A&E of four hours or less from arrival to admission, transfer or discharge

We found that start clocks for ambulance arrivals were not being captured in line with NHSI’s definition for “the Percentage of patients with a total time in A&E of four hours or less from arrival to admission, transfer or discharge”, which specifies that the clock start time for patients arriving by ambulance is when hand over occurs, or 15 minutes after the ambulance arrives at A&E, whichever is earlier. Sherwood Forest Hospitals NHS Foundation Trust currently uses the arrival time in department without adjustment, which would fall after ambulance arrival but before handover.

Clock start and stop times are recorded directly in to SystemOne, the system used by Sherwood Forest Hospitals NHS Foundation Trust in A&E. The Trust uses a Strategic Reporting tool which shows the times that clock start and clock stops were entered on to SystemOne. We reviewed the Strategic Reporting for the items in our sample and found that two out of fifteen clock stop times had been entered a number of hours after the reported discharge time, however there was no explanation recorded for the delays in inputting the clock stops. We were unable to confirm the clock start and stops back to supporting evidence outside of SystemOne, as this is not retained.

Because of the significance of the matters described above, we were not able to form a conclusion on the four hour waits in A&E indicator.

We also reviewed the indicator **Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers**. We identified two issues but these did not impact our limited assurance opinion.

- **Governors’ report:** A private report on the outcome of our work that is made available to the Trust’s Governors and to NHS Improvement. This includes the conclusions in respect of content and consistency checks and testing of specified indicators.

We identified a number of recommendations as a result of our testing over the Quality Report indicators. These are shown in Appendix 3.

Appendices

Appendix 1: Summary of uncorrected misstatements

We found the following misstatements during the audit that were not corrected by management. Both management and the Audit Committee were satisfied that these misstatements remained uncorrected as they did not have a material impact on the financial statements.

No	Description of misstatement (factual, judgemental, projected)		Income statement		Balance sheet		Cash flow	
			Dr	Cr	Dr	Cr	Inflow	Outflow
1	Dr Depreciation expense (Donated Assets)	F	£0.023m	-	-	-	-	-
	Cr PPE (Donated Assets)		-	-	-	£0.023m	-	-
	Dr Depreciation expense (Plant & Machinery)		£2.022m	-	-	-	-	-
	Cr PPE (Plant & Machinery)		-	-	-	£2.022m	-	-
	An adjustment to update for the additional impairment that should have been charged on assets.							
2	Dr lifecycle replacement maintenance	F	£1.319m	-	-	-	-	-
	Cr capital lifecycle maintenance		-	-	-	£1.319m	-	-
	To adjust for the impact of all lifecycle costs being charged to capital without appropriate supporting evidence.							
Total uncorrected misstatements			£3.364m	-	-	£3.364m	-	-
Net impact on the income statement of uncorrected items			£3.364m	-				

Appendix 2: Summary of recommendations (financial statements audit)

We are required to report to the Audit Committee any significant deficiencies in internal control identified during the audit. The purpose of our audit is for us to express an opinion on the financial statements. This includes consideration of internal control relevant to preparation of the financial statements in order to design appropriate audit procedures. It does not extend to expressing an opinion on the effectiveness of internal control.

The following control deficiency was not considered to be significant, but was reported to the Audit Committee for completeness.

Deficiency	Recommendation
Related parties – We performed independent searches of all Directors to confirm the completeness of related parties declared on declaration of interest forms. We identified four non-executive directors who appear to have a relationship with entities that were not disclosed.	No transactions were found with the entities in question. The Trust will investigate the list of the suspected related parties and ensure that these are recorded on the register of interests if a valid. Directors will be reminded of the importance of completing any declarations accurately.

Appendix 3: Summary of recommendations (Quality Report)

Observation	Recommendation
Indicator - Percentage of patients with a total time in A&E of four hours or less	
<p>1. As is consistent with other acute trusts, the Trust is not capturing the arrival time for the ambulance in order to calculate the start clocks in line with the guidance: ‘For ambulance cases, arrival time is when hand over occurs or 15 minutes after the ambulance arrives at A&E, whichever is earlier. In other words if the ambulance crew have been unable to handover 15 minutes after arrival that patient is nevertheless deemed to have arrived and the total time clock started.’</p>	<p>The Trust uses internal data due to concerns with the completeness and accuracy of the Ambulance Trust data. We recommend the Trust liaise with the Ambulance Trust over the data quality of the arrival time information received in order to facilitate more accurate reporting. Alternatively, the Trust should seek to ensure that it captures ambulance arrival data as part of its own data capture for this indicator.</p>
<p>2. Clock start and stop times are recorded directly in to SystemOne. Information on clock start and stop times is no longer recorded in Medway, the Trust’s Patient Administration System, or paper records, therefore we were unable to confirm the start and stop clocks to other supporting evidence. The discharge time for the patient is not always entered in to SystemOne at the point in time the patient is discharged. No other formal record of discharge time is kept outside SystemOne when patients are discharged. Instead, staff will make a mental note or informally note the discharge time down. The Trust uses a Strategic Reporting tool which is an audit tool using data from SystemOne and shows the times that clock start and clock stops were entered on to SystemOne. We reviewed the Strategic Reporting for the items in our sample and found that two out of fifteen clock stop times had been entered a period of time after the reported discharge time. There was no explanation recorded to explain the delays in inputting the clock stop times.</p>	<p>We recommend that SystemOne be updated to make reasons for adjustments mandatory. In addition, we recommend that the Board reminds staff of the need to accurately and on a timely basis record patient journeys.</p>

3. The triage time for one patient in our sample of 15 was not recorded in SystemOne. This has no impact on the indicator performance which calculates the time between arrival (rather than triage time) and discharge / transfer / admission.

Staff should be reminded of the need to keep complete and accurate records of patients.

Observation

Recommendation

Indicator - Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers

1. In our sample of 15, we found one case where a manual adjustment was made to the clock stop to reflect the date the patient declined their appointment for surgery. The adjustment made was for 8 days and should have been 7 days. This difference was the result of a manual input error.

This was an isolated error in our sample, however the Trust should consider whether manual entries require an additional level of review to check accuracy.

2. We noted small differences in the figures between those reported to NHS England and the Trust's system data in Q1, Q2 and Q4. The differences in Q1 and Q2 were minimal (only one patient) and resulted in no impact on the overall reported percentage. In Q4, there was a difference of three patients between the figure reported to NHS England and the system data (ie. 84% performance compared to 85% as reported to NHS England). The impact of this on the total 2018/19 figure was that the reported figure of 81.4% to NHS England should have been 81.7%. This is due to month end reporting being at a fixed moment in time whereas the Trust's cancer information system will allow adjustments for the rest of the quarter.

The Trust should implement a monitoring process to track where adjustments have been made post submission of the data set to NHS England.

Observation**Recommendation**

Summary Hospital-level Mortality Indicator (SHMI)

1. The Trust does not have formalised time limits set for the processing of data. Therefore, there is the risk that data is not captured in a timely manner. We understand that where possible, data is entered in to Medway on an immediate basis. However, there can be delays in coding on to the system if the coding team is waiting for the patient paper file. There is no set time limit for the coding to occur, however it is expected that this does not usually take over 24 hours to be entered on to the system.

The Trust should formalise the target timeframes for uploading data and completion of coding.

2. The criteria for SHMI and reference to the national guidance is not currently included in the Quality Report.

The Trust updated Appendix 3 to include reference to the criteria for SHMI and reference to the national guidance.

Observation

Recommendation

Review of content requirements

Contents checklist

In our review of the Quality Report, the following areas were identified as 'not met' or 'partially met' against our Contents checklist:

- For the priorities identified for improvement for 2019/20, more detail was required around how these will be monitored and measured.
- For the core indicators, the information on 1) national average and NHS Trusts / FTs with the highest / lowest of the same and 2) references for the data sources for the indicators, including whether the data is governed by standard national definitions was not included consistently for all indicators.
- Some small changes to the wording of the mandatory statements of assurance from the Board were needed.
- The Trust needed to indicate clearly which figures have been subjected to our assurance procedures by cross referencing the figures with the appropriate symbol.

These areas were updated in the subsequent version of the Quality Report.

The Trust should review the areas that required amendment this year and ensure that these are reflected in the Quality Report for next year

2018/19 quality priorities

Part 3 of the guidance for completion of quality reports requires trusts to identify three specific indicators for the areas of patient experience, patient safety and clinical care.

The Trust introduced the Quality Strategy 2018/21 in April 2018 and the Strategy reflects the Trust's quality priorities. The Quality priorities are sub-divided into four improvement campaigns. The Quality Report includes an overview of the Trust's quality priority performance during 2018/19. Three key priorities were selected from each of the four quality campaigns of the 2018/21 Quality Strategy.

There was not one specific indicator for each area which consequently made it difficult for the Trust to answer the requirement of demonstrating prior period activity and benchmarks for each indicator where possible. By contrast, other trusts are specific on indicators for these three areas, and monitor and report performance against these using KPIs, all year round.

This same issue was raised in our report in the previous year.

Going forward, the Trust should review the information presented in the Quality Report for the quality priorities to ensure that prior period activity and benchmarking information is included where possible.

The format and layout of the information on performance against quality priorities should be reviewed to ensure that this is as user-friendly as possible, making best use of visuals such as graphs and tables to break up the text.

Criteria for indicators

Appendix 3 to the Quality Report needed to be updated to reflect the indicators that we audited in 2018/19. The Trust needed to include the criteria / reference to the national guidance around SHMI in Appendix 3.

The Trust should review the areas that required amendment this year and ensure that

The wording around the criteria for the indicator ‘Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers’ needed to be reviewed to ensure that this is understandable to readers of the Quality Report.

these are reflected in the Quality Report for next year.

These areas were updated in the subsequent version of the Quality Report.

Quarter 4 information

The indicator figures included in section ‘3.10 Mandatory Key Performance Indicators’ for 2018/19 were not full year figures. These needed to be updated up to end of March 2019. The figures were updated in the subsequent version of the Quality Report

Other

We found several references to 2017/18 and other minor inaccuracies which needed to be updated in the Quality Report, which were flagged to the Trust. These areas were updated in the subsequent version of the Quality Report.

Review of the consistency of the report with specified source documents

There was no reference to the 2017/18 complaints data included in the Quality Report.

The Trust did not update the Quality Report. Due to changes in the process around complaints, the data between years was not considered comparable.

We compared the 2017/18 figures in the 2018/19 Quality Report back to the 2017/18 published Quality Report. The 2017/18 figure of 96.59 did not agree to the 2017/18 comparative figure in the 2018/19 Quality Report for 'Maximum 6 week for diagnostic procedures' of 98.9.

The Trust updated this figure in the subsequent version of the Quality Report.

In reviewing the information in the Quality Report against the patient surveys, we found that one of the themes for improvement in the national inpatient survey was around catering quality and care at mealtimes. Although all other key themes were included in the Quality Report, this theme was not listed.

The Trust updated this figure in the subsequent version of the Quality Report.



In the event that, pursuant to a request which you have received under the Freedom of Information Act 2000 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), you are required to disclose any information contained in this report, we ask that you notify us promptly and consult with us prior to disclosing such information. You agree to pay due regard to any representations which we may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Legislation to such information. If, following consultation with us, you disclose any such information, please ensure that any disclaimer which we have included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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